

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Gary Community School Corp (4690)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$6,395,181	\$6,121,394	\$5,413,670	\$4,607,251	-7.87%	-14.90%
Non - Certified Salaries	120	\$1,974,690	\$1,686,155	\$1,354,405	\$1,319,611	-9.59%	-2.57%
Social Security Certified	212	\$491,905	\$463,615	\$424,679	\$355,030	-7.83%	-16.40%
Teacher Retirement Fund, Prior to 7-1-95	215	\$242,770	\$561,961	\$327,297	\$284,106	4.01%	-13.20%
Public Employees Retirement Fund	214	\$166,149	\$362,646	\$222,397	\$165,222	-0.14%	-25.71%
Miscellaneous Objects	876 - 899	\$177,514	\$215,190	\$250,246	\$94,239	-14.64%	-62.34%
Social Security Noncertified	211	\$141,116	\$123,987	\$96,811	\$90,006	-10.63%	-7.03%
Workers Compensation Insurance	225	\$57,774	\$54,506	\$45,551	\$41,949	-7.69%	-7.91%
Other Group Insurance Authorized by Statute	224	\$57,697	\$60,504	\$48,167	\$38,456	-9.64%	-20.16%
Unemployment Insurance	230	\$41,281	\$38,934	\$32,538	\$29,965	-7.70%	-7.91%
Group Life Insurance	221	\$22,572	\$19,450	\$21,790	\$17,370	-6.34%	-20.29%
Other Professional and Technical Services	319	\$52,937	\$7,595	\$24,578	\$12,250	-30.64%	-50.16%
Travel	580	\$4,184	\$3,562	\$9,891	\$4,669	2.78%	-52.79%
Pre-2008 Object Code - Temporary Salaries	130	\$6,240	\$3,686	\$2,940	\$2,650	-19.27%	-9.86%
Content	747	\$0	\$5,000	\$0	\$2,000	NA	NA
Other Supplies and Materials	615, 660 - 689	\$14,804	\$55,149	\$2,678	\$0	-100.00%	-100.00%
Food Purchases	614	\$0	\$486	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$0	\$200	\$0	\$0	NA	NA
Operational Supplies	611	\$34,284	\$2,368	\$748	\$0	-100.00%	-100.00%
Telephone	531	\$1,138	\$266	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$2,435	\$0	\$0	\$0	-100.00%	NA
Insurance	520	(\$3,277)	\$0	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$0	\$23,019	\$0	NA	-100.00%
Overtime Salaries	140	\$0	\$0	\$3,558	\$0	NA	-100.00%
Group Health Insurance	222	\$1,923,382	\$1,577,952	\$696,268	(\$102,486)	NA	-114.72%
<b>Student Instructional Support Total</b>		<b>\$11,804,776</b>	<b>\$11,364,607</b>	<b>\$9,001,233</b>	<b>\$6,962,289</b>	<b>-12.37%</b>	<b>-22.65%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$41,458,766	\$36,184,968	\$30,518,216	\$27,044,046	-10.13%	-11.38%
Group Health Insurance	222	\$9,181,690	\$7,794,418	\$3,564,153	\$5,640,146	-11.47%	58.25%
Other Professional and Technical Services	319	\$2,864,657	\$2,083,331	\$3,041,676	\$3,951,331	8.37%	29.91%

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#### Gary Community School Corp (4690)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$3,834,936	\$3,392,308	\$2,536,765	\$2,067,528	-14.31%	-18.50%
Social Security Certified	212	\$3,175,956	\$2,737,065	\$2,280,990	\$2,021,966	-10.67%	-11.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,670,600	\$3,542,485	\$2,104,813	\$1,830,679	2.31%	-13.02%
Content	747	\$139,077	\$247,620	\$405,203	\$882,339	58.71%	117.75%
Terminal Leave	125	\$689,496	\$1,191,959	\$787,535	\$484,585	-8.44%	-38.47%
Other Supplies and Materials	615, 660 - 689	\$204,933	\$207,070	\$207,944	\$434,054	20.64%	108.74%
Public Employees Retirement Fund	214	\$368,192	\$695,306	\$456,686	\$369,066	0.06%	-19.19%
Travel	580	\$129,513	\$212,420	\$282,910	\$206,318	12.35%	-27.07%
Workers Compensation Insurance	225	\$318,613	\$278,771	\$228,213	\$206,199	-10.31%	-9.65%
Equipment	730	\$578,462	\$3,696,072	\$229,968	\$189,335	-24.36%	-17.67%
Social Security Noncertified	211	\$325,544	\$310,385	\$242,213	\$188,344	-12.79%	-22.24%
Connectivity	744	\$0	\$0	\$0	\$176,510	NA	NA
Unemployment Insurance	230	\$227,676	\$199,144	\$163,117	\$147,262	-10.32%	-9.72%
Group Life Insurance	221	\$90,081	\$78,083	\$80,421	\$66,147	-7.43%	-17.75%
Pre-2008 Object Code - Temporary Salaries	130	\$253,492	\$95,697	\$102,135	\$37,555	-37.96%	-63.23%
Telephone	531	\$86,080	\$68,620	\$69,877	\$36,857	-19.11%	-47.25%
Textbooks	630	\$62,999	\$0	\$126,570	\$34,916	-13.72%	-72.41%
Other Group Insurance Authorized by Statute	224	\$23,802	\$16,616	\$20,807	\$31,781	7.49%	52.74%
Overtime Salaries	140	\$778	\$450	\$11,570	\$31,757	152.73%	174.48%
Operational Supplies	611	\$149,413	\$35,475	\$5,593	\$4,838	-57.58%	-13.50%
Dues and Fees	810	\$5,895	\$7,298	\$6,363	\$3,842	-10.15%	-39.62%
Advertising	540	\$0	\$0	\$1,975	\$1,525	NA	-22.78%
Statistical Services	317	\$0	\$0	\$0	\$1,120	NA	NA
Printing and Binding	550	\$5,119	\$0	\$6,985	\$973	-33.97%	-86.07%
Other Employee Benefits	241 - 290	(\$29,946)	\$0	\$0	\$0	NA	NA
Transfer Tuition to Ed. Service Agencies Outside State	565	\$17,177	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$0	\$2,999	\$118,244	\$0	NA	-100.00%
Transfer Tuition to Other School Corps Outside State	562	\$0	\$52,214	\$19,402	\$0	NA	-100.00%
Repairs and Maintenance Services	430	\$7,224	\$0	\$7,144	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$225	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$18,214	\$24,870	\$4,522	\$0	-100.00%	-100.00%
Insurance	520	(\$48,741)	\$0	\$0	\$0	NA	NA
Library Books	640	\$12,709	\$8,754	\$0	\$0	-100.00%	NA
Food Purchases	614	\$3,135	\$7,990	\$0	\$0	-100.00%	NA

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**Gary Community School Corp (4690)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$65,825,766</b>	<b>\$63,172,384</b>	<b>\$47,632,011</b>	<b>\$46,091,019</b>	<b>-8.52%</b>	<b>-3.24%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$8,547,489	\$7,615,727	\$6,699,369	\$5,419,649	-10.77%	-19.10%
Student Transportation Services	510	\$5,791,964	\$4,263,148	\$5,737,982	\$5,392,388	-1.77%	-6.02%
Group Health Insurance	222	\$3,310,946	\$2,133,133	\$711,862	\$2,909,224	-3.18%	308.68%
Heating and Cooling for Buildings - Electricity	621	\$2,329,868	\$524,821	\$513,331	\$2,815,146	4.84%	448.41%
Heating and Cooling for Buildings - Gas	622	\$1,015,916	\$348,075	\$528,635	\$1,859,973	16.32%	251.84%
Other Professional and Technical Services	319	\$3,624,864	\$828,333	\$3,334,296	\$1,277,768	-22.95%	-61.68%
Water and Sewage	411	\$775,122	\$448,323	\$643,249	\$1,124,588	9.75%	74.83%
Insurance	520	\$758,796	\$1,108,958	\$2,067,607	\$969,524	6.32%	-53.11%
Certified Salaries	110	\$1,342,425	\$1,139,420	\$1,082,870	\$845,662	-10.91%	-21.91%
Public Employees Retirement Fund	214	\$737,489	\$1,341,408	\$975,142	\$669,763	-2.38%	-31.32%
Social Security Noncertified	211	\$651,254	\$553,731	\$487,109	\$385,298	-12.30%	-20.90%
Judgments Against the School Corporation	820	\$83,403	\$63,600	\$167,454	\$374,025	45.52%	123.36%
Telephone	531	\$110,637	\$167,772	\$174,324	\$218,680	18.57%	25.44%
Overtime Salaries	140	\$131,957	\$175,655	\$194,618	\$208,390	12.10%	7.08%
Terminal Leave	125	\$201,732	\$135,635	\$124,128	\$189,105	-1.60%	52.35%
Social Security Certified	212	\$138,146	\$129,559	\$120,287	\$116,174	-4.24%	-3.42%
Other Employee Benefits	241 - 290	\$590,822	\$507,770	\$80,640	\$95,785	-36.55%	18.78%
Removal of Refuse and Garbage	412	\$103,114	\$85,843	\$87,171	\$71,952	-8.60%	-17.46%
Gasoline and Lubricants	613	\$189,772	\$94,624	\$105,481	\$51,067	-27.98%	-51.59%
Other Supplies and Materials	615, 660 - 689	\$15,441	\$4,127	(\$207)	\$50,997	34.81%	24751.51%
Operational Supplies	611	\$112,595	\$122,839	\$137,168	\$50,460	-18.18%	-63.21%
Repairs and Maintenance Services	430	\$348,471	\$39,581	\$47,228	\$47,760	-39.15%	1.13%
Workers Compensation Insurance	225	\$70,433	\$61,095	\$50,974	\$46,410	-9.90%	-8.95%
Content	747	\$18,281	\$67,640	\$32,059	\$37,520	19.69%	17.03%
Equipment	730	\$7,333	\$55,736	\$98,733	\$37,272	50.15%	-62.25%
Unemployment Insurance	230	\$50,364	\$43,640	\$36,412	\$33,151	-9.93%	-8.96%
Travel	580	\$618,742	\$63,228	\$87,685	\$33,019	-51.94%	-62.34%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,972	\$53,816	\$33,281	\$32,265	17.42%	-3.05%
Other Group Insurance Authorized by Statute	224	\$44,689	\$44,177	\$36,674	\$28,235	-10.84%	-23.01%
Nonlicensed Employees	136	\$198,541	\$9,421	\$0	\$12,988	-49.43%	NA

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Group Life Insurance	221	\$15,659	\$13,090	\$15,437	\$12,559	-5.37%	-18.64%
Postage and Postage Machine Rental	532	\$29,200	\$19,605	\$26,583	\$6,610	-31.02%	-75.13%
Miscellaneous Objects	876 - 899	\$156,508	\$240,248	\$91,562	\$5,533	-56.64%	-93.96%
Pre-2008 Object Code - Temporary Salaries	130	\$5,511	\$10,534	\$4,510	\$3,699	-9.49%	-17.98%
Advertising	540	\$2,382	\$246	\$5,250	\$2,425	0.44%	-53.81%
Bank Service Charges	871	\$1,915	\$0	\$0	\$75	-55.50%	NA
Dues and Fees	810	\$8,500	\$13,145	\$0	\$60	-71.01%	NA
Printing and Binding	550	\$16,047	\$12,962	\$6,980	\$0	-100.00%	-100.00%
Tires and Repairs	612	\$3,309	\$6,151	\$7,763	\$0	-100.00%	-100.00%
Food Purchases	614	\$1,841	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$220	\$0	\$0	\$0	-100.00%	NA
Seldom or Non-Recurring Purchases	873	\$7,045	\$0	\$0	\$0	-100.00%	NA

**Overhead and Operational Total    \$32,185,713    \$22,546,814    \$24,553,648    \$25,435,197    -5.71%    3.59%**

**Non Operational**

Redemption of Principal	831	\$3,275,185	\$3,817,099	\$4,212,816	\$4,071,005	5.59%	-3.37%
Interest	832	\$1,634,021	\$2,848,732	\$3,815,818	\$2,855,016	14.97%	-25.18%
Construction Services	450	\$671,914	\$612,780	\$1,063,393	\$1,164,873	14.75%	9.54%
Non - Certified Salaries	120	\$1,754,947	\$1,450,927	\$1,151,518	\$1,005,497	-13.00%	-12.68%
Bank Service Charges	871	\$600	\$750	\$470,196	\$931,326	527.68%	98.07%
Group Health Insurance	222	\$329,872	\$299,542	\$213,047	\$177,452	-14.36%	-16.71%
Public Employees Retirement Fund	214	\$107,887	\$192,459	\$116,208	\$89,811	-4.48%	-22.72%
Social Security Noncertified	211	\$137,315	\$113,198	\$89,432	\$78,251	-13.12%	-12.50%
Repairs and Maintenance Services	430	\$0	\$0	\$2,600	\$39,360	NA	1413.85%
Overtime Salaries	140	\$68,145	\$45,758	\$36,895	\$31,278	-17.69%	-15.23%
Workers Compensation Insurance	225	\$12,459	\$10,233	\$7,786	\$7,235	-12.70%	-7.07%
Travel	580	\$19,418	\$3,121	\$5,750	\$5,569	-26.82%	-3.15%
Unemployment Insurance	230	\$8,900	\$7,309	\$5,561	\$5,168	-12.71%	-7.07%
Operational Supplies	611	\$442	\$0	\$0	\$5,000	83.35%	NA
Other Supplies and Materials	615, 660 - 689	\$3,315	\$4,195	\$28,229	\$1,058	-24.84%	-96.25%
Social Security Certified	212	\$1,918	\$1,902	\$4,248	\$946	-16.20%	-77.73%
Other Professional and Technical Services	319	\$955	\$98	\$106,743	\$200	-32.35%	-99.81%
Group Life Insurance	221	\$664	\$531	\$600	\$103	-37.27%	-82.88%

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Teacher Retirement Fund, Prior to 7-1-95	215	\$1,037	\$1,976	\$398	\$37	-56.61%	-90.75%
Other Group Insurance Authorized by Statute	224	\$98	\$129	\$0	\$33	-23.88%	NA
Equipment	730	\$0	\$5,010	\$5,670	\$0	NA	-100.00%
Certified Salaries	110	\$2,920	\$18,658	\$30,436	\$0	-100.00%	-100.00%
Insurance	520	(\$2,820)	\$0	\$0	\$0	NA	NA
Board of Education Services	318	\$12,800	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$11,139	\$0	\$0	\$0	-100.00%	NA
Content	747	\$0	\$0	\$297	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$8,053,130</b>	<b>\$9,434,405</b>	<b>\$11,367,640</b>	<b>\$10,469,218</b>	<b>6.78%</b>	<b>-7.90%</b>
<b>Grand Total</b>		<b>\$117,869,385</b>	<b>\$106,518,210</b>	<b>\$92,554,531</b>	<b>\$88,957,723</b>	<b>-6.79%</b>	<b>-3.89%</b>